

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2019</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2019 or fiscal plan year beginning <u>01/01/2019</u> and ending <u>12/31/2019</u>	
A	This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> ☐ a multiemployer plan </div> <div> ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) </div> </div>
	☒ a single-employer plan <div style="margin-left: 100px;">☐ a DFE (specify) _____</div>
B	This return/report is: <div style="display: flex; justify-content: space-between;"> <div> ☐ the first return/report ☐ an amended return/report </div> <div> ☐ the final return/report ☐ a short plan year return/report (less than 12 months) </div> </div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> ☒ Form 5558 ☐ special extension (enter description) </div> <div> ☐ automatic extension </div> <div> ☐ the DFVC program </div> </div>

Part II	Basic Plan Information —enter all requested information									
1a	Name of plan <u>VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN</u>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1b</td> <td>Three-digit plan number (PN) ▶</td> <td><u>005</u></td> </tr> <tr> <td>1c</td> <td>Effective date of plan</td> <td><u>01/01/2013</u></td> </tr> </table>	1b	Three-digit plan number (PN) ▶	<u>005</u>	1c	Effective date of plan	<u>01/01/2013</u>			
1b	Three-digit plan number (PN) ▶	<u>005</u>								
1c	Effective date of plan	<u>01/01/2013</u>								
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>VORYS, SATER, SEYMOUR AND PEASE LLP</u> <u>52 EAST GAY STREET</u> <u>COLUMBUS, OH 43215</u>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2b</td> <td>Employer Identification Number (EIN)</td> <td><u>31-4333125</u></td> </tr> <tr> <td>2c</td> <td>Plan Sponsor's telephone number</td> <td><u>614-464-6429</u></td> </tr> <tr> <td>2d</td> <td>Business code (see instructions)</td> <td><u>541110</u></td> </tr> </table>	2b	Employer Identification Number (EIN)	<u>31-4333125</u>	2c	Plan Sponsor's telephone number	<u>614-464-6429</u>	2d	Business code (see instructions)	<u>541110</u>
2b	Employer Identification Number (EIN)	<u>31-4333125</u>								
2c	Plan Sponsor's telephone number	<u>614-464-6429</u>								
2d	Business code (see instructions)	<u>541110</u>								

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2020	ANTHONY C. CIRIACO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

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3a Plan administrator's name and address ☐ Same as Plan Sponsor INVESTMENT AND PENSION ADMINISTRATION COMMITTEE ANTHONY C. CIRIACO, CHAIR 52 EAST GAY STREET COLUMBUS, OH 43216-1008	3b Administrator's EIN 31-4333125 3c Administrator's telephone number 614-464-6429
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 180
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 168 6a(2) 165 6b 0 6c 11 6d 176 6e 0 6f 176 6g 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 3B 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ 0 **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2019 This Form is Open to Public Inspection
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>VORYS, SATER, SEYMOUR AND PEASE LLP</u>	D Employer Identification Number (EIN) <u>31-4333125</u>	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I	Basic Information		
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2019</u>		
2	Assets:		
	a Market value	2a	<u>19904630</u>
	b Actuarial value	2b	<u>19904630</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	<u>0</u>	<u>0</u>
	b For terminated vested participants.....	<u>12</u>	<u>2673032</u>
	c For active participants	<u>173</u>	<u>15167108</u>
	d Total.....	<u>185</u>	<u>17840140</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate	5	<u>5.04</u> %
6	Target normal cost.....	6	<u>4043090</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="text-align: center;">Signature of actuary</div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="text-align: center;">Type or print name of actuary</div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="text-align: center;">Firm name</div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="text-align: center;">Address of the firm</div>	<div style="text-align: center; margin-bottom: 10px;"><u>10/09/2020</u></div> <div style="text-align: center; margin-bottom: 10px;">Date</div> <div style="text-align: center; margin-bottom: 10px;"><u>20-06389</u></div> <div style="text-align: center; margin-bottom: 10px;">Most recent enrollment number</div> <div style="text-align: center; margin-bottom: 10px;"><u>216-875-1900</u></div> <div style="text-align: center; margin-bottom: 10px;">Telephone number (including area code)</div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

**Schedule SB (Form 5500) 2019
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-2.07</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2944876
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16</u> %		151956
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		3096832
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	111.57 %
15 Adjusted funding target attainment percentage	15	111.57 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	114.15 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/30/2019	4825367	0			
Totals ▶			18(b)	4825367	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4595075

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 3.74 %	2nd segment: 5.35 %	3rd segment: 6.11 % ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
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28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	4043090	
b Excess assets, if applicable, but not greater than line 31a	31b	2064490	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1978600	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1978600	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4595075	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2616475	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)
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41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2019
		This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019		
A Name of plan VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 VORYS, SATER, SEYMOUR AND PEASE LLP	D Employer Identification Number (EIN) 31-4333125	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FINDLEY

34-1213174

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	NONE	78183	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

COOK STREET CONSULTING, INC

84-0854432

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	30900	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

OCTOBER THREE CONSULTING LLC

27-1175487

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	12696	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

SCHWAB RETIREMENT PLAN SERVICES

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50 64	NONE	11934	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WINKEL GREEN & VAN HORN LLP

31-4442423

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	5200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2019 This Form is Open to Public Inspection
For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019		
A Name of plan VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN		B Three-digit plan number (PN) ► 005
C Plan sponsor's name as shown on line 2a of Form 5500 VORYS, SATER, SEYMOUR AND PEASE LLP		D Employer Identification Number (EIN) 31-4333125

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	177169	1054573
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	19727461	23018083
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	19904630	24072656

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	87385
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	87385

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	19904630	23985271
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4825367	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4825367
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	724879	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		724879
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	4246385	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4313664	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-67279
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1575644
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		7058611

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2824656	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2824656
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	96080	
(2) Contract administrator fees	2i(2)	11934	
(3) Investment advisory and management fees	2i(3)	30900	
(4) Other	2i(4)	14400	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		153314
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2977970

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4080641
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: WINKEL, GREEN & VAN HORN LLP

(2) EIN: 31-4442423

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4211099. (See instructions.)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2019 This Form is Open to Public Inspection.
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan <u>VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VORYS, SATER, SEYMOUR AND PEASE LLP</u>	D Employer Identification Number (EIN) <u>31-4333125</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>01-0233346</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>12</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box	☐ Increase	☐ Decrease	☐ Both	☒ No
---	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2019
v. 190130

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year

b The corresponding number for the second preceding plan year

15a**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16a**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

- a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

- b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 and 2018

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan:

Report on the Financial Statements

We have audited the accompanying financial statements of Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan, which comprise the statements of net assets available for benefits and of accumulated plan benefits as of December 31, 2019 and 2018, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5 which was certified by Charles Schwab, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2019 and 2018, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

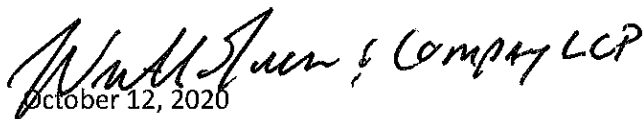
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of assets held as of or for the year ended December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.


October 12, 2020

VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN

Statements of Net Assets Available for Plan Benefits
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,054,573	\$ 177,169
Investments at fair value		
Mutual funds	<u>23,018,083</u>	<u>19,727,461</u>
Total Assets	<u>24,072,656</u>	<u>19,904,630</u>
LIABILITIES		
Excess Contributions Payable	<u>\$ 87,385</u>	<u>\$ -</u>
Total Liabilities	<u>87,385</u>	<u>-</u>
NET ASSETS		
Net Assets Available For Plan Benefits	<u>\$ 23,985,271</u>	<u>\$ 19,904,630</u>

VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN

Statement of Changes in Net Assets Available for Plan Benefits
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Additions Attributed to:		
Investment Income		
Unrealized appreciation (depreciation) of investments	\$ 1,575,644	\$ (1,127,749)
Realized appreciation (depreciation) of investments	(67,279)	93,019
Interest and dividends	724,879	709,780
	<u>2,233,244</u>	<u>(324,950)</u>
Contributions		
Employer	4,825,367	3,481,838
Total Additions	<u>7,058,611</u>	<u>3,156,888</u>
Deductions Attributed to:		
Benefits paid	2,824,656	3,185,960
Administrative expenses	153,314	150,560
	<u>2,977,970</u>	<u>3,336,520</u>
Net Increase (Decrease)	4,080,641	(179,632)
Net Assets Available for Plan Benefits		
Beginning of Year	<u>19,904,630</u>	<u>20,084,262</u>
End of Year	<u>\$ 23,985,271</u>	<u>\$ 19,904,630</u>

**VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN**

Statements of Accumulated Plan Benefits
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Actuarial present value of accumulated plan benefits (Notes 1 and 2)		
Vested Benefits		
Active participants	\$ 23,777,281	\$ 17,115,150
Terminated vested participants	120,608	2,723,861
	<u>23,897,889</u>	<u>19,839,011</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 23,897,889</u>	<u>\$ 19,839,011</u>

VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN

Statements of Changes in Accumulated Plan Benefits
For the Year Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Actuarial present value of accumulated plan benefits at the beginning of year	\$ 19,839,011	\$ 20,021,562
Increase (decrease) during the year attributable to:		
Benefits accumulated	4,825,367	3,481,838
Actuarial interest earned (lost)	2,058,167	(478,429)
Benefits paid	<u>(2,824,656)</u>	<u>(3,185,960)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 23,897,889</u>	<u>\$ 19,839,011</u>

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements
For the year ended December 31, 2019 and 2018

Note 1 - Description of Plan

The description of the Plan presented here is general information. To obtain a more complete description of the Plan's provisions, refer to the Plan Document. The Plan is subject to ERISA.

Vorys, Sater, Seymour and Pease, LLP ("Vorys") has established the Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan (the "Plan") for the benefit of its eligible participants, effective on and after January 1, 2013. The Plan involved covers all Partners and is a defined benefit plan.

A Partner will commence participation in the Plan on the first day of the applicable Plan Year. However, an individual who becomes a Partner after the first day of a calendar year will be eligible to participate in the Plan on the first day that he or she becomes a Partner.

Vorys credits each Partner's Cash Balance Account with Employer Credits at the end of each Determination Period during which the Partner completes 1,000 hours of service. For purposes of determining whether the Partner has satisfied this service requirement, they will be credited with one hundred ninety (190) hours of service for each month or partial month of service with Vorys. The amount of the Employer Credits will be determined separately for each Partner.

Prior to August 1, 2015, each Cash Balance Account was credited at the end of each Determination Period with an Interest Credit, at an annualized interest rate of 2.25%. Each Interest Credit was calculated by multiplying the balance of each Cash Balance Account as of the first day of the Determination Period by the interest rate of 2.25% for the Determination Period. Effective, August 1, 2015, the Interest Rate credit was amended to be the rate of return on Plan assets not to exceed 7% per annum. Upon distribution from the Plan, the cumulative Interest Credit will not be less than 0%.

Interest Credits will cease to be credited to any Cash Balance Account to the extent that it has been paid to the Partner or converted into an annuity. If an amendment changes the interest rate used for Interest Credits from an "old rate" to a "new rate," the old rate is generally a minimum rate for Employer Credits that have already accrued as of the amendment date.

Cash Balance Accounts are 100% vested and non-forfeitable at all times.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 1 - **Description of Plan (Continued)**

The Custodians hold the assets of the Plan for the benefit of plan participants, and direct the investment of the plan assets in accordance with the Trust Agreement. The Custodians may employ one or more investment managers to assist it in the performance of its duties. The assets of the trust will be valued as of December 31 of each Plan Year, and at such other dates as determined by the Plan Administrator.

Vorys may amend, terminate or merge the Plan at any time. However, no such action may permit any part of Plan assets to be used for any purpose other than the exclusive benefit of participants and beneficiaries and to defray the reasonable expenses of the Plan.

Upon complete termination of the Plan, the Plan Administrator will pay benefits to participants and their beneficiaries in the priorities and according to the categories required by applicable law. Any assets remaining in the Trust Fund after distributing the funds to participants will revert to Vorys.

Participants are eligible for annual pension benefits once they have attained the normal retirement age of 62. The annual pension benefit is the actuarial equivalent of the participant's Cash Balance Account as of the benefit commencement date, but not to exceed the maximum pension benefit payable under Internal Revenue Code Section 415.

The normal form of benefit is a single life annuity for participants who are not married, and a qualified joint and 50% survivor annuity for married participants. Under the single life annuity, the participant receives the aforementioned annual benefits for their lifetime, ceasing upon death. Under the qualified joint and 50% survivor annuity, the participant receives the aforementioned annual benefits for their lifetime. Upon death of the participant, the surviving beneficiary receives 50% of the participant's benefit for their lifetime, ceasing upon the surviving beneficiary's death. The participant may also elect other optional forms of benefit including a joint and survivor annuity (naming any other dependent or related person as beneficiary, rather than the spouse) or lump sum distribution.

If a vested participant dies prior to receiving retirement benefits, a death benefit equal to the value of the participant's accumulated pension benefits is paid to the employee's surviving spouse or beneficiary.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 2 - Summary of Significant Accounting Policies

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions at the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable are included to the extent they are deemed attributable to employee or beneficiary at the valuation date. Benefits payable under the Plan are calculated as described in Note 1.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2019 and 2018 were as follows:

- Life Expectancy – the IRS 2017 Small Plan Combined Statistic Mortality Table, as prescribed by Treasury regulation section 1.430(h)(3)-1(b) was used
- Retirement Age Assumptions – the weighted average retirement age for the population was calculated to be 65, while the Plan's Normal Retirement Age is 62. The economic value of the cash balance benefits is not materially affected by the timing of the benefit commencement. Therefore, no pre-retirement withdrawal or disability was assumed.
- Investment Return

The interest rates used to discount the obligation for 2019 and 2018 were 5.04% and 5.04%, respectively, which represent the Internal Revenue Service's published Funding Yield Curve Segment Rates, adjusted by the Highway and Transportation Funding Act of 2014. The foregoing actuarial assumptions are based on the assumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. For the years ended December 31, 2019 and 2018, the computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2020 and 2019, respectively. Had the valuations been performed at December 31, 2019 and 2018, there would be no material differences.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 2 - Summary of Significant Accounting Policies (Continued)

Investments

Investments are stated at fair market value as determined by the custodian at the end of the year. Purchases and sales of securities are recorded on the settlement date. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is reasonably possible that a significant change may occur in the near term for the estimates of investment valuation and actuarial present value of accumulated plan benefits.

Note 3 – Funding Policy

Vorys' funding policy is to make annual contributions to the Plan in amounts that are sufficient to satisfy the minimum funding requirements of the Internal Revenue Code. Since the inception of the Plan, Vorys has made contributions to the Plan equal to the employer credits owed to a Participant under the Plan. Effective January 1, 2017, employer credits are calculated using a formula which multiplies a contribution amount by each Partner's target points and adjusts the product for age. Target points are determined by the Management Committee each year and are based on each Partner's hypothetical profits interest in the Firm for the Plan Year. Prior to January 1, 2017, employer credits were based on contribution amounts established by the Management Committee.

Note 4 – Tax Status

The Internal Revenue Service has determined and informed Vorys by a letter dated May 18, 2017, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code, IRC. The Plan administrator believes that the Plan continues to be operated in compliance with the applicable requirements of the IRC.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 5 – Investments

Accounting guidance establishes a fair value hierarchy that prioritizes the input used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy defined by accounting guidance are as follows:

- Level 1 Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those where transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. Level 1 assets include equity securities, mutual funds and money market funds that are listed on active exchanges.
- Level 2 Pricing inputs are either directly or indirectly observable in the market as of the reporting date, other than quoted prices in active markets included in Level 1. Additionally, Level 2 includes those financial instruments that are valued using models or other valuation methodologies based on assumptions that are observable in the market place throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the market place. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Assets in this category include investments in debt securities.
- Level 3 Pricing inputs include inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that results in management's best estimate of fair value in addition to the use of independent appraisers' estimates of fair value on a periodic basis typically determined quarterly, but no less than annually. Assets in this category include investments in hedge funds.

The December 31, 2019 financial statements and the accompanying schedule of assets were prepared entirely from information certified by the Custodians in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$23,018,083 and \$19,727,461 as of December 31, 2019 and 2018, respectively. The information certified also includes net investment-related gain of \$2,233,244 for the year ended December 31, 2019 and net investment-related loss of \$324,950 for the year ended December 31, 2018.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 5 – Investments (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity Mutual Funds	<u>\$23,018,083</u>	<u>\$---</u>	<u>\$---</u>	<u>\$23,018,083</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity Mutual Funds	<u>\$19,727,461</u>	<u>\$---</u>	<u>\$---</u>	<u>\$19,727,461</u>

Note 6 - Administration Expenses

Administrative fees are generally absorbed by the Plan. During the fiscal year ended December 31, 2019 and 2018, the Plan paid fees as follows:

<u>Provider</u>	<u>Services</u>	<u>2019</u>	<u>2018</u>
Charles Schwab	Contract Administrator	\$ 11,935	\$ 6,449
October Three	Plan Actuary	12,696	95,738
Findley Davies	Plan Actuary	78,183	---
Cook Street Consulting	Consultant	30,900	30,675
Winkel Green & Company LLP	Plan Auditor	5,200	4,600
Pension Benefit Guaranty Corp.	Insurance Agency	<u>14,400</u>	<u>13,098</u>
Total		<u>\$153,314</u>	<u>\$150,560</u>

Vorys paid \$2,469 and \$3,318 on behalf of the Plan for the fiscal years ended December 31, 2019 and 2018, respectively.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 7 – Plan Termination

Although it has not expressed any intention to do so, Vorys has the right under the Plan to discontinue its contributions and terminate the Plan, subject to the provisions of ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Whether the participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

Note 8 – Contribution

In accordance with the stated funding policy, Vorys made commitments to contribute to the plan \$4,825,367 and \$3,481,838 in 2019 and 2018, respectively. Vorys made the 2019 and 2018 funding before December 31, and accordingly, no amounts are reported as receivable to the Plan at December 31, 2019 and 2018.

Note 9 – Reconciliation of Financial Statements to the Form 5500

There are no reconciling items between the net assets available for benefits or changes in net assets available for benefits as reported on the financial statements and the Form 5500 for the years ended December 31, 2019 and 2018.

VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN

Notes to Financial Statements (Continued)
For the year ended December 31, 2019 and 2018

Note 10 – Party-In-Interest Transactions

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer and certain others. For the years ended December 31, 2019 and 2018, the plan paid fees totaling \$153,314 and \$150,560, respectively, detailed as follows:

<u>Party</u>	<u>Position</u>	<u>2019</u>	<u>2018</u>
Charles Schwab	Custodian	\$11,935	\$6,449
October Three	Actuary	12,696	95,738
Findley Davies	Actuary	78,183	---
Cook Street Consulting	Consultant	30,900	30,675
Winkel Green & Company LLP	Auditor	5,200	4,600
Pension Benefit Guaranty Corp.	Agency	<u>14,400</u>	<u>13,098</u>
		<u>\$ 153,314</u>	<u>\$150,560</u>

As described in Note 1, The Sponsor may pay certain administrative fees on behalf of the Plan. For the year ended December 31, 2019 and 2018, the Sponsor paid \$2,469 and \$3,318 respectively, on behalf of the Plan. Only fees that are paid directly by the Plan are included in management fees on the statements of changes in net assets available for benefits.

Note 11 – Subsequent Events

Subsequent events were evaluated through October 12, 2020, the date the financial statements were available for issuance.

Schedule SB, Line 26 - Schedule of Active Participant Data

January 1, 2019 Valuation
Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan
(EIN: 31-4333125; PN: 005)

Attained Age	Years of Credited Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-
30 to 34	-	2 (*)	-	-	-	-	-	-	-	-
35 to 39	4 (*)	14 (*)	3 (*)	-	-	-	-	-	-	-
40 to 44	2 (*)	7 (*)	17 (*)	-	-	-	-	-	-	-
45 to 49	1 (*)	6 (*)	20 (*)	-	-	-	-	-	-	-
50 to 54	-	5 (*)	23 (*)	-	-	-	-	-	-	-
55 to 59	2 (*)	4 (*)	32 (*)	-	-	-	-	-	-	-
60 to 64	1 (*)	3 (*)	22 (*)	-	-	-	-	-	-	-
65 to 69	-	1 (*)	4 (*)	-	-	-	-	-	-	-
70 & up	-	-	-	-	-	-	-	-	-	-

* Average annual accrued benefit is not shown since there are fewer than 1,000 active participants in this plan.

Appendix B

Statement of Actuarial Assumptions and Methods

Minimum Funding Annual Interest Rates	<p>24-month segment rates averaged through the end of December 2018 and published in January 2019 (as prescribed by IRC 430) and adjusted to reflect BBA:</p> <ul style="list-style-type: none">Segment 1 (0 – 5 years) 3.74%Segment 2 (5 to 20 years) 5.35%Segment 3 (more than 20 years) 6.11%Effective Interest Rate 5.04%
Maximum Deductible Annual Interest Rates	<p>24-month segment rates averaged through the end of December 2018 and published in January 2019 (as prescribed by IRC 430) as follows:</p> <ul style="list-style-type: none">Segment 1 (0 – 5 years) 2.55%Segment 2 (5 to 20 years) 3.93%Segment 3 (more than 20 years) 4.49%Effective Interest Rate 3.70%
Interest Crediting Rate	<p>3.00%</p> <p>Rationale: Based on the expected long-term rate of return for plan assets. The long-term rate of return is based on the investment policy, a review of historical returns, and expected future returns.</p>
PBGC Annual Interest Rates	<p>24-month segment rates averaged through the end of December 2018 and published in January 2019 using the Standard Method (as prescribed by IRC 430) as follows:</p> <ul style="list-style-type: none">Segment 1 (0 – 5 years) 3.38%Segment 2 (5 to 20 years) 4.32%Segment 3 (more than 20 years) 4.69%Effective Interest Rate 4.16%
Salary Scale	<p>Not applicable</p>
Mortality	<p>Funding: RP-2006 static, non-generational Mortality Table as described in Regulation 1.430(h)(3)-1 and Notice 2017-60, projected by Scale MP-2017, male and female, with combined rates for annuitants and nonannuitants (as prescribed by IRC 430).</p>

Appendix B (Continued)

Rates of Retirement Participants are assumed to retire in accordance with the rates in the table below, but not earlier than one year from the valuation date.

<u>Attained Age</u>	<u>Rates of Retirement</u>
<=61	0%
62-64	10%
65-67	50%
68	100%

Weighted Average Retirement Age is 65. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

Rationale: as selected by Plan Sponsor to meet historical experience.

Rates of Turnover None.

Rates of Disability None.

Decrement Timing Beginning of the year.

Assumptions Made In Valuing Spouse's Benefit All employees included in the valuation are assumed to be married. This percentage is used as the probability that survivor benefits will be payable due to preretirement deaths. The wife is assumed to be three years younger than the husband.

Optional Form Selection All employees are assumed to elect a lump sum distribution.

Provision for Expenses The expected non-investment related expenses expected to be paid from plan assets for the upcoming year were included in the Target Normal Cost for Minimum Required Contribution purposes.

Standing Elections The client has not signed an election that provides for the automatic use of or the addition to the Carryover Balance and/or Prefunding Balance if necessary to meet the minimum funding requirement.

Asset Method Funding: Market Value of Assets plus interest adjusted accrued but unpaid contributions as of the valuation date.

Appendix B (Continued)

Funding Method	Pure Unit Credit
Employees Valued	Only participants as of the valuation date were valued.
Changes in Assumptions and Methods since the Last Actuarial Valuation	<p>The interest rates used for determining the funding target were 3.92%, 5.52% and 6.29%. These rates were updated to the rates required for the current plan year.</p> <p>The mortality table for the funding target was changed as required under PPA '06.</p> <p>The interest crediting rate was 2.50%.</p>
Justification for Changes in Actuarial Assumptions	Assumption changes other than to prescribed actuarial assumptions were made to better anticipate future experience and to comply with ASOP 35. We believe that no approval is required for these changes because aggregate underfunding for PBGC premium purposes within the Controlled Group, excluding overfunded plans, for this plan year does not exceed \$50,000,000.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2019 This Form is Open to Public Inspection
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan VORYS, SATER, SEYMOUR AND PEASE LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN)	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF VORYS, SATER, SEYMOUR AND PEASE LLP	D Employer Identification Number (EIN) 31-4333125	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2019</u>			
2 Assets:			
a Market value.....	2a	19,904,630	
b Actuarial value.....	2b	19,904,630	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants.....	12	2,673,032	2,673,032
c For active participants.....	173	15,167,108	15,167,108
d Total.....	185	17,840,140	17,840,140
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate.....	5 5.04%		
6 Target normal cost.....	6 4,043,090		

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>10/9/2020</u> Date
Lawrence E. Scherer Type or print name of actuary		2006389 Most recent enrollment number
Findley, Inc. Firm name		216-875-1900 Telephone number (including area code)
1660 West Second Street, Suite 900 Cleveland OH 44113-1461 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2019
v. 190130

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	0	0
10 Interest on line 9 using prior year's actual return of <u>-2.07%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		2,944,876
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16%</u>		151,956
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
c Total available at beginning of current plan year to add to prefunding balance.....		3,096,832
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	111.57%
15 Adjusted funding target attainment percentage.....	15	111.57%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	114.15%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/30/2019	4,825,367	0			
Totals ▶			18(b)	4,825,367	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	4,595,075

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year?..... ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.74 %	2nd segment: 5.35 %	3rd segment: 6.11 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	4,043,090	
b Excess assets, if applicable, but not greater than line 31a	31b	2,064,490	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	1,978,600	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1,978,600	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4,595,075	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2,616,475	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:				
a Schedule elected	☐ 2 plus 7 years ☐ 15 years			
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011			

Schedule SB, line 22 – Description of Weighted Average Retirement Age
Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan
January 1, 2019 Valuation
EIN/PN: 31-4333125 / 005

Rates of Retirement

Participants are assumed to retire in accordance with the rates in the table below, but not earlier than one year from the valuation date.

<u>Attained Age</u>	<u>Rates of Retirement</u>
<=61	0%
62-64	10%
65-67	50%
68	100%

Weighted Average Retirement Age is 65. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

Appendix A

Summary of Principal Plan Provisions

Plan Sponsor	Vorys, Sater, Seymour and Pease LLP
EIN/PN	31-4333125/005
Effective Date	January 1, 2013, last amended and restated effective January 1, 2017.
Plan Year	The 12-month period beginning each January 1.
Participation	An eligible employee shall become a participant upon attainment of age 21 and is a Partner.
Cash Balance Account	Shall be calculated based on the Basic Account, Maximum Account, Minimum Account, and Preservation Account. If in the event the Participant's Basic Account exceeds his or her Maximum Account as of the earlier of the last day of the Plan Year or the Annuity Starting Date, the Basic Account shall be equal to the Maximum Account on such date. The Cash Balance Account cannot be less than the Participant's Minimum Account or Preservation Account.
Basic Account	The sum of the Employer Credits and the Basic Interest Credits.
Maximum Account	The sum of the Employer Credits and the Maximum Interest Credits.
Minimum Account	The sum of the Employer Credits accrued on or before December 31, 2015 and the Minimum Interest Credits.
Preservation Account	The sum of the Employer Credits.
Employer Credits	<p>(a) Partners with less than 350 Target Points: Subject to adjustment pursuant to subsection (d) below, \$22.50 multiplied by the Participant's Target Points in excess of 200, plus \$32.50 multiplied by the Participant's Target Points in excess of 300. In no event shall a Participant's Employer Credit for each Plan Year be less than \$1,000 or greater than \$5,000.</p> <p>(b) Partners with at least 350 Target Points but less than 720 Target Points: Subject to adjustment pursuant to subsection (d) below, \$50.00 multiplied by the Participant's Target Points in excess of 150, plus \$100.00 multiplied by the Participant's Target Points in excess of 300, minus the Code Section 402(g) limit in effect for the Plan Year. In no event shall a Participant's Employer Credit for each Plan Year be less than \$5,000.</p>

Appendix A (Continued)

Employer Credits (Continued)

- (c) Partners with at least 720 Target Points: Subject to adjustment pursuant to subsection (d) below, \$50.00 multiplied by the Participant's Target Points in excess of 150, plus \$100.00 multiplied by the Participant's Target Points in excess of 300, plus \$150.00 multiplied by the Participant's Target Points in excess of 500, minus the Code Section 402(g) limit in effect for the Plan Year. In no event shall a Participant's Employer Credit for each Plan Year exceed \$170,000.
- (d) Age Adjustment: A Participant's Employer Credit as calculated above shall be age adjusted (using a Participant's age on the last day of the Plan Year) by multiplying the Participant's Employer Credit by the applicable Adjustment Factor from the following table:

Age	Adjustment Factor
Less than 45	75%
At least 45 but less than 50	81.25%
At least 50 but less than 55	87.5%
At least 55	100%

- (e) Notwithstanding subsections (a) through (d), the maximum Employer Credit for any Participant for any Plan Year is equal to 10% of the actuarial present value of the Code Section 415(b) dollar limitation applicable to the Participant for the Plan Year.

Interest Credits

Interest on a Participant's Cash Balance Account are credited at the end of each day or the end of each month as described below. However, no interest shall be credited after a Participant's Annuity Starting Date with respect to the portion of the Cash Balance Account commenced or distributed.

Interest Credits are determined as follows:

- (a) Basic Interest Credit – Beginning on August 1, 2015, the Basic Interest Credit shall be determined daily by applying the Rate of Return to the Basic Account as of the beginning of the day. Prior to August 1, 2015, the Basic Interest Credit shall be determined monthly by applying a 2.25% annual rate of return on the Participant's Basic Account as of the beginning of the month.
- (b) Maximum Interest Credit – The Maximum Interest Credit shall be the amount determined daily by applying a 7.00% annual rate of return to the Maximum Account as of the beginning of the day.
- (c) Minimum Interest Credit – The Minimum Interest Credit shall be the amount determined at the end of each month by applying a 2.25% annual rate of return to the Participant's Minimum Account as of the beginning of the month.

Appendix A (Continued)

Target Points	The Partner's designated points (for purposes of the Plan) as of the first day of the Plan Year. Target Points for any Partner shall equal a Partner's hypothetical budgeted profits interest in the Firm for the Plan Year, multiplied by the aggregate hypothetical budgeted profits allocation for the Plan Year, divided by 1,000.
Vesting	Participants are always 100% vested in their Cash Balance Account.
Actuarial Equivalence	No pre-retirement mortality; post-retirement mortality based on 417(e) mortality and 5.00% annual interest.
Accrued Benefit	The participant's Cash Balance Account credited to date.
Normal Retirement Benefit	<u>Eligibility:</u> Age 62 <u>Benefit Payable:</u> The Cash Balance Account.
Late Retirement Benefit	<u>Eligibility:</u> After age 62 <u>Benefit Payable:</u> The Deemed Account Balance.
In-Service Distributions	Participants may commence their benefit following his Normal Retirement Date while still employed. Any future benefits will be offset by the actuarial equivalence of these distributions.
Death Benefit	A lump sum equal to the participant's Cash Balance Account. A surviving spouse may alternately elect a Life Annuity, Actuarially Equivalent to the participant's Cash Balance Account, to commence no later than the later of the participant's normal retirement date and the last day of the calendar year following the calendar year of the participant's death.
Optional Forms Available	The following optional forms are available under this plan: Life Annuity, 50% Joint and Survivor, 75% Joint and Survivor, and 100% Joint and Survivor, Lump Sum. Optional forms are based on Actuarial Equivalence. Lump sums are paid based on the Cash Balance Account.

Schedule SB, Part V – Summary of Plan Provisions
Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan
January 1, 2019 Valuation
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Appendix A (Continued)

Maximum Benefit Limit	The Internal Revenue Code Section 415 Maximum Benefit payable as a life annuity at Social Security Normal Retirement Age less the benefit payable under the Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan.
Plan Compensation Limit	As defined by IRS Code Section 401(a)(17)(B).
Changes in Plan Provisions	None.

VORYS, SATER, SEYMOUR AND PEASE LLP
CASH BALANCE PENSION PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2019
EIN - 31-4333125
Plan Number - 005

(a)	(b) Fund Name	(e) Current Value
	Vanguard Short Term Inv Grade Instl	\$ 6,894,648
	Metropolitan West Total Return Bd Pl	6,784,719
	T Rowe Price Instl High Yield	3,162,093
	American Funds Europacific Growth R6	1,495,890
	Vanguard Infl Protected Secs Fdinst	1,436,047
*	Schwab S&P 500 Index	758,473
	Harbor Capital Appreciation Fd Instl	744,697
	Victory Sycamore Small Company Opp I	489,534
	Diamond Hill Large Cap Y	453,714
	Dodge & Cox Stock Fund	296,702
	DFA Global Real Estate Sec Port	250,981
	Baron Growth Fund Instl Cl	250,585
		<u>23,018,083</u>

* Party in Interest

Schedule SB, Line 24 – Change in Actuarial Assumptions
Vorys, Sater, Seymour and Pease LLP Cash Balance Pension Plan
January 1, 2019 Valuation
EIN/PN: 31-4333125 / 005

Changes in Assumptions and Methods since the Last Actuarial Valuation The interest crediting rate was changed from 2.50% to 3.00%.

Justification for Changes in Actuarial Assumptions Assumption changes other than to prescribed actuarial assumptions were made to better anticipate future experience and to comply with ASOP 35. We believe that no approval is required for these changes because aggregate underfunding for PBGC premium purposes within the Controlled Group, excluding overfunded plans, for this plan year does not exceed \$50,000,000.